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Notes to General Purpose Financial Statements

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Year Ended June 30, 2001

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The notes to the general purpose financial statements include a summary of significant accounting policies and other notes considered essential to fully disclose and fairly present the transactions and financial position of the Water Agency as follows:

- Note A. Defining the Financial Reporting Entity
- Note B. Summary of Significant Accounting Policies
- Note C. Stewardship, Compliance and Accountability
- Note D. Cash and Investments
- Note E. Fixed Assets
- Note F. Employees' Retirement Plan
- Note G. Post Employment Benefits
- Note H. Deferred Compensation Plan
- Note I. Leases and Agreements
- Note J. Long-Term Obligations
- Note K. Segment Information for Enterprise Funds
- Note L. Contributed Capital
- Note M. Fund Equity
- Note N. Commitments and Contingencies
- Note O. Equity Transfers